

IOWA COUNTY ORDINANCE NO. 20

AN ORDINANCE ESTABLISHING A SCHOOL INFRA-STRUCTURE LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN IOWA COUNTY, IOWA

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF IOWA COUNTY, IOWA:

SECTION 1. School Infra-Structure Local Option Sales and Services Tax. There is imposed a School Infra-Structure local option sales and services tax applicable to transactions within Iowa County, Iowa. The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Iowa Code Chapter 423E-School Local Option Tax, in the following school districts: Belle Plaine Community, Benton Community, Clear Creek Amana Community, Deep River Millersburg Community, English Valley Community, HLV Community, Iowa Valley Community, Mid Prairie Community, Tri County Community and Williamsburg Community of Iowa County, Iowa.

The School Infra-Structure local sales and services tax is imposed on transactions occurring on or after January 1, 2006 until December 31, 2015 within Iowa County, Iowa. All persons required to collect state gross receipts taxes shall collect the tax pursuant to Iowa Code Section 423E.3 for school infra-structure local option sales and services tax.

All applicable provisions of the appropriate sections of Chapter 423, Division IV, of the Iowa Code are adopted by reference.

SECTION 2. Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

SECTION 3. Severability Clause. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provisions or part thereof not adjudged invalid or unconstitutional.

Effective Date: July 8, 2005